

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Exemption of certain class of registered persons from issuing e – invoices and extension of the day for implementation of e – invoicing to 01-10-2020 - Amendment to GO.Ms No.141, Revenue (CT-II) Department dated 15-05-2020 orders- issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 339

Dated: 12-11-2020.
Read the following:

1.	The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2.	GO.Ms.No.141, Revenue(CT-II)Department, dated 15-05-2020
3.	GO.Ms.No.331 , Revenue(CT-II)Department, dated 11-11-2020
4.	From the GOI, Ministry of Finance, Department of Revenue, CBIC, Notification No.70/2020-Central Tax, dated. 30-09-2020
5.	From the Chief Commissioner of State Tax, A.P., Vijayawada, e-fileNo.REV03-12039/50/2020-GST SEC-CCT dt.19-10-2020.

** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 13 -11-2020:

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Andhra Pradesh Goods and Services Tax Rules, 2017, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in the G.O.Ms.No.141, Revenue (Commercial Taxes-II) Department, dated 15-05-2020, namely:-

AMENDMENT

In the said notification, in the first paragraph, -

- i. for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- ii. after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pandit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Hon'ble Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S. to the Spl.C.S (CT, Excise and Regn., & Stamps).

The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER